



# Withholding Tax Changes and News

February 2005

## **\*\*\* Important Notice \*\*\***

**You may incur a \$500 penalty if you:**

- Fail to file the Form A-1R
- OR file the Form A-1R after February 28
- AND/OR fail to complete all requested information

The Arizona Withholding Reconciliation Return, Arizona Form A1-R, is the transmittal form for the state copies of the W-2s or related wage and tax statements, which may be submitted using magnetic media or paper. The return and submittals are due February 28, 2005; however, employers may apply for an extension of time to file. Please see the instructions for additional information.